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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 20th April 1961

G.S.R. 572.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts coffee of the varieties commonly known as robusta or liberia coffee, falling under item No. 2 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is in excess of forty-one rupees and thirty-five naye paise per quintal.

[No. 100/61.]

G.S.R. 573.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 63/61-Central Excises, dated the 18th March, 1961:

For the existing proviso to the said notification the following shall be substituted, namely:—

“Provided that if any kerosene satisfies all the conditions specified below, it shall be exempted from so much of the duty leviable thereon as is in excess of sixty four rupces and twenty naye paise per kilolitre at fifteen degrees of Centigrade thermometer;

Conditions:

- (i) It is not lighter in colour than a solution with the following composition:

Quarter aqueous normal solution of

- (a) Ferric Chloride ($\text{Fe Cl}_3 \cdot 6 \text{H}_2 \text{O}$),
 - (b) Cobaltous Chloride ($\text{Co Cl}_2 \cdot 6 \text{H}_2 \text{O}$), and
 - (c) Copper sulphate ($\text{Cu S O}_4 \cdot 5 \text{H}_2 \text{O}$)
- mixed in the ratio of 6:3:1;

- (ii) It is ordinarily used as an illuminant in oil burning lamps; and

(iii) it has a flashing point below one hundred and fifty degrees of Fahrenheit's thermometer”.

[No. 101/61.]

G.S.R. 574.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of

Pondicherry, the Central Government hereby exempts any mineral oil, if produced in the State of Assam, from so much of the duty leviable thereon as is in excess of sixty-four rupees and twenty naye paise per kilolitre at fifteen degrees of centigrade thermometer provided it satisfies the following conditions, namely;—

Conditions:

(i) it has a flame height of not less than fourteen millimetres by the prescribed test;

(ii) it has a flashing point below one hundred and fifty degrees of Fahrenheit's thermometer;

(iii) it has a pour point of fifty-five degrees of Fahrenheit's thermometer or above when tested by the method I.P. 15/55 prescribed by the Institute of Petroleum Technologists, London, for the determination of pour point of mineral oils;

(iv) it is not lighter in colour than a solution with the following composition:

Quarter aqueous normal solution of

(a) Ferric Chloride ($\text{Fe Cl}_3 \cdot 6 \text{H}_2 \text{O}$),

(b) Cobaltous Chloride ($\text{Co Cl}_2 \cdot 6 \text{H}_2 \text{O}$), and

(c) Copper sulphate ($\text{Cu S O}_4 \cdot 5 \text{H}_2 \text{O}$)
mixed in the ratio of 6:3:1;

(v) it is ordinarily used as an illuminant in oil burning lamps.

[No. 102/61.]

G.S.R. 575.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts dyes derived from coal tar and manufactured wholly or partly out of the imported intermediates, falling under item No. 14D of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from so much of the duty of excise leviable thereon as is equivalent to the amount of the countervailing customs duty paid on such imported intermediates.

[No. 103/61.]

G.S.R. 576.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts medicinal contraceptives falling under item 14-E of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the excise duty leviable thereon.

[No. 104/61.]

G.S.R. 577.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts clinical samples issued by any manufacturer of patent or proprietary medicines, falling under item No. 14E of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon, provided

- (i) such clearances are limited to a quantity not exceeding five per cent by value of the total duty paid clearances during the preceding month of all types of patent or proprietary medicines,
- (ii) samples are intended for free supply to hospitals, or for test in a laboratory, or to a laboratory belonging to Government, or a factory controlled by the Government or for use by the Central Excise or Drugs Control authorities, and
- (iii) the samples are packed in a form distinctly different from regular trade packing and each smallest packing is clearly and conspicuously marked "samples, not for sale".

[No. 105/61.]

G.S.R. 578.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts such medicines and preparations falling under item No. 14E of the First Schedule to the Central Excises and

Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon as are included in

- (i) the National Formulary of India,
- (ii) the Dental Formulary of U.S.A., and
- (iii) the British Veterinary Codex;

Provided the preparations included in the National Formulary of India are marketed only under the name given in the National Formulary followed by the letters "I.N.F."

[No. 106/61.]

G.S.R. 579.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 47-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts the first 75 kilograms of cosmetics and toilet preparations, falling under item No. 14F of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), cleared for home consumption in any month by any manufacturer from the whole of the duty of excise leviable thereon;

Provided that this exemption shall not apply to any manufacturer whose production of cosmetics and toilet preparations in any of the twelve months immediately preceding the month in which clearance is made, had exceeded 150 kilograms.

[No. 107/61.]

G.S.R. 580.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Polyethylene films, lay flat tubings and P.V.C. sheets, falling under item No. 15A(ii) of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), from the whole of the duty of excise leviable thereon provided such films, tubings and sheets are produced out of plastic moulding powder, granules and flakes on which the duty of excise has been paid.

[No. 108/61.]

G.S.R. 581.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts plastics, all sorts, falling under item 15A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from the whole of the duty of excise leviable thereon; provided such plastics are produced out of scrap of plastics.

[No. 109/61.]

G.S.R. 582.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (Sixth Amendment) Rules, 1961.

2. I. In Chapter V of the Central Excise Rules, 1944, after section E V, the following section shall be inserted, namely:—

“E VI—Cotton yarn and woollen yarn, Special Procedure

96V. *Application to avail of special procedure.*—(1) Where a manufacturer who produces cotton yarn or woollen yarn, and in the case of cotton yarn uses the whole or part of the yarn produced by him in the manufacture of cotton fabrics in his own factory, makes in the proper form an application to the Collector in this behalf, the special provisions contained in this section shall, on such application being granted by the Collector, apply to such manufacturer in substitution of the provisions contained elsewhere than in this section for the period in respect of which the application has been so granted.

- (2) Such application shall be made so as to cover a period of not less than six consecutive calendar months, but may be granted for a shorter period in the discretion of the Collector.
- (3) If at any time during such period, the manufacturer does not want to avail himself of the special provisions contained in this section, he shall give a notice in writing to the proper officer of his intention at least one week in advance; and if he fails to give such notice he shall be precluded from availing himself of such provisions for a period of 6 months from the date of such failure.

96W. *Discharge of liability for duty on payment of certain sum.*—(1) Having regard to the average production of cotton fabrics from one kilogram of cotton yarn or the average prevailing prices of woollen yarn, the Central Government may by notification in the Official Gazette, fix from time to time a rate per square metre of the cotton fabrics produced or per kilogram of the woollen yarn produced, as the case may be, subject to such conditions and limitations as it may think fit to impose, and if a manufacturer whose application has been granted under rule 96V pays a sum calculated according to such rate, in the manner hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on the quantity of cotton yarn produced by him and used in the manufacture of fabrics in his factory, or the quantity of woollen yarn produced by him;

Provided that if there is an increase in the rates of duty, such sums shall be recalculated at the increased rates from the date of increase and the liability for duty leviable on the quantity of cotton yarn used in the manufacture or of woollen yarn produced from differential duty is paid.

- (2) The rate specified under sub-rule (1) shall be separately and distinctly notified, and shall be separately and distinctly applied, in respect of (i) cotton yarn and (ii) woollen yarn.
- (3) The sum payable under sub-rule (1) in respect of cotton yarn shall be paid by the manufacturer along with the duty on fabrics in the manner prescribed in rule 52.

96X. *Power to condone failure to apply for special procedure.*—Notwithstanding anything contained in this section, the Collector may, at his discretion, and subject to such conditions as he may lay down, apply the provisions contained in this section to a manufacturer who has failed to avail himself of the special procedure or to comply with any condition, laid down in this section within the prescribed time-limit."

II. In Appendix I—

- (1) In the table under the heading "Forms";

- (a) for Central Excise Series No. 85 and the entries relating thereto, the following shall be substituted, namely—

Central Excise Series No.	Description of form	Rule No.	Short title
85	Application for permission to avail of the special procedure relating to Khandsari Sugar produced without the aid of sulphitation plant Cotton fabrics or Rayon or Artificial Silk fabrics or silk fabrics produced on powerlooms or warp knitting machines/ Vegetable non-essential oils produced with the aid of power/cotton yarn or woollen yarn.	92A, 96I, 96O & 96V	A.S.P.

(2) For the existing form A.S.P. (Central Excise Series No. 85) the following form shall be substituted, namely:—

Central Excise Series No. 85

Original
Duplicate
Triplicate

FORM A.S.P.

APPLICATION FOR PERMISSION TO AVAIL OF THE SPECIAL PROCEDURE RELATING TO KHANDSARI SUGAR PRODUCED WITHOUT THE AID OF SULPHITATION PLANT/COTTON FABRICS/RAYON OR ARTIFICIAL SILK FABRICS OR SILK FABRICS PRODUCED ON POWERLOOMS OR POWER KNITTING MACHINES/VEGETABLE NON-ESSENTIAL OILS PRODUCED WITH THE AID OF POWER/COTTON YARN OR WOOLLEN YARN. (Rules 92A, 96I, 96O & 96V)

Name of factory/factories.....address.....

I/We.....Manufacturer(s) of Khandsari Sugar/Cotton Fabrics/Rayon or Artificial Silk Fabrics/Silk Fabrics/Vegetable non-essential oils/Cotton yarn/Woolen yarn residing at.....taluka/tehsil.....district.....
and holder(s) of Central Excise Licence No.....dated.....
hereby apply to avail myself/ourselves, during the.....
calendar months beginning with.....196 and ending with.....196
the period

of the special provisions contained in section C-1/E-II/E-V/E-VI of Chapter V of the Central Excise Rules, 1944, in respect of the production of, and transactions in, such khandsari Sugar/Fabrics/Vegetable non-essential oils/cotton yarn/woolen yarn at my/our above-mentioned factory/factories.

2. I/We hereby agree to abide by the terms, conditions and limitations of the said section throughout the said period.

Place.....

Signature of manufacturer(s)

Date.....

or his/their authorised agent(s)

Countersigned.

..

Place.....

.....of Central Excise

.....Range.....Circle.

Permission granted for.....

Calendar months beginning with.....
the period

and ending with.....

.....of Central Excise.

Place.....

Date.....

NOTE.—Delete the entries not applicable."

[No. 110/61.]

G.S.R. 583.—In pursuance of Rule 96W of the Central Excise Rules, 1944, as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that the rate of duty in respect of cotton yarn of any count shall be 1·2 nP. per square metre of the fabric produced from such yarn.

[No. 111/61.]

G.S.R. 584.—In pursuance of Rule 96W of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that rates of duty in respect of woollen yarn of the description

specified in column (1) of the table hereto annexed shall be as specified in the corresponding entry in column (2) thereof:

TABLE

Description (1)	Rate (2)
	Rs. Per Kilogram
(1) Worsted yarn	
(a) Of 60 counts and above	2.10
(b) Of less than 60 counts	1.60
(2) Others	40 nP

[No. 112/61.]

G.S.R. 585.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/61-Central Excises, dated the 1st March, 1961, namely:—

In the said notification,

I. before the Table, the following provisos shall be inserted, namely:—

“Provided that if during any half year beginning with the 1st April, 1961, a manufacturer exports not less than 30 per cent. of the cotton fabrics produced by him on automatic looms, the entire quantity of such fabrics cleared during that period for home consumption shall be exempt from so much of the duty as is in excess of duty specified in column 4:

Provided further that where the export of such cotton fabrics during any half year falls short of 30 per cent of the production during that half year, the exemption under the first proviso shall not be admissible in respect of the quantity equal to the difference between the quantity of cotton fabrics actually exported and 30 per cent of the production during that half year”.

II. in the existing proviso, after the word ‘Provided’ the word “also” shall be inserted.

[No. 113/61.]

G.S.R. 586.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts articles of glass and glassware, falling under item No. 23A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), from the whole of the duty of excise leviable thereon; provided such articles of glass and glassware are produced out of the glass on which the duty of excise has been paid.

[No. 114/61.]

G.S.R. 587.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts articles of glass and glassware falling under item No. 23A of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944), produced out of broken or waste glass from the whole of the duty of excise leviable thereon, if such articles of glass and glassware are produced in a factory in which not more than twenty workers are employed and no process in the factory is carried on with the aid of power.

Explanation.—The expression ‘worker’ includes, for the purposes of this notification, an owner who actually participates in any process of manufacture.

[No. 115/61.]

G.S.R. 588.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 52/61-Central Excises, dated the 1st March, 1961, the Central Government hereby exempts chinaware and porcelainware, falling under item No. 23B of the First Schedule to the Central Excises and Salt, Act, 1944 (1 of 1944), produced in any factory in which not more than fifteen workers are working, from the whole of the duty of excise leviable thereon.

Explanation.—For the purposes of this notification,—

- (a) the expression 'worker' includes an owner who actually participates in any process of manufacture;
- (b) the chinaware and porcelainware manufactured in a factory in which not more than fifteen workers are working but fired in a kiln belonging to or maintained by a pottery development centre run by the Central Government or a State Government shall be deemed to have been produced in that factory.

[No. 116/61.]

G.S.R. 589.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts copper strips and foils, falling under item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), which are proved to the satisfaction of the Collector of Central Excise to be intended for the manufacture of imitation 'zari', from the whole of the duty of excise leviable thereon.

[No. 117/61.]

G.S.R. 590.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts strips and foils, falling under item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced from scrap of copper alloys which are proved to the satisfaction of the Collector of Central Excise to be intended for the manufacture of trinkets, from the whole of the duty of excise leviable thereon.

[No. 118/61.]

G.S.R. 591.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts sheets and circles of copper and copper alloys of the description specified in column 1 of the table hereto annexed, falling under item No. 26A of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), produced by a manufacturer on a rolling mill and issued therefrom in an untrimmed condition from so much of the duty of excise leviable thereon as is in excess of the amount specified in the corresponding entry in column 2 of the said table.

TABLE

Description	Amount Rs. per metric tonne
1. Sheets and circles of bronze	240
2. Sheets and circles of copper and alloys other than bronze	225

[No. 119/61.]

G.S.R. 592.—In pursuance of rule 96-J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the

Government of India in the Ministry of Finance (Department of Revenue) No. 64/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where a person employs not more than four power looms and the said power looms are worked in not more than one shed, no duty shall be payable in respect thereof."

[No. 120/61]

G.S.R. 593.—In pursuance of rule 96-J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 65/61-Central Excises dated the 18th March, 1961, namely,

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where a person employs not more than four power looms and the said power looms are worked in not more than one shed, no duty shall be payable in respect thereof."

[No. 121/61]

G.S.R. 594.—In pursuance of rule 96-J of the Central Excise Rules, 1944, in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where a person employs not more than four power looms and the said power looms are worked in not more than one shed, no duty shall be payable in respect thereof."

[No. 122/61]

G.S.R. 595.—In pursuance of rule 96-J of the Central Excise Rules, 1944 and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 75/61-Central Excises dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where a person employs not more than four power looms and the said power looms are worked in not more than one shed, no duty shall be payable in respect thereof."

[No. 123/61]

G.S.R. 596.—In pursuance of rule 96-J of the Central Excise Rules, 1944, in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 86/61-Central Excises, dated the 18th March 1961, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

"Provided further that where a person employs not more than four power looms and the said power looms are worked in not more than one shed, no duty shall be payable in respect thereof."

[No. 124/61]

G.S.R. 597.—In pursuance of rule 96-J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 68/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that where a person employs not more than four power-looms and the said powerlooms are worked in not more than one shift, no duty shall be payable in respect thereof.”

[No. 125/61.]

G.S.R. 598.—In pursuance of rule 96-J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 70/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that where a person employs not more than four power-looms and the said powerlooms are worked in not more than one shift, no duty shall be payable in respect thereof.”

[No. 126/61.]

G.S.R. 599.—In pursuance of rule 96-J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 72/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that where a person employs not more than four power-looms and the said powerlooms are worked in not more than one shift, no duty shall be payable in respect thereof.”

[No. 127/61.]

G.S.R. 600.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excises Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/61-Central Excises, dated the 18th March, 1961, namely,—

In the said notification, the following proviso shall be added at the end, namely:—

“Provided that where a person employs not more than two powerlooms and the said powerlooms are worked in not more than one shift, no duty shall be payable in respect thereof.”

[No. 128/61.]

G.S.R. 601.—In exercise of the powers conferred by sub-rule (1) of rule 8 of Central Excises Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act 1957 (58 of 1957).

the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No 78/61-Central Excises, dated the 18th March 1961, namely,—

In the said notification, the following proviso shall be added at the end, namely:—

"Provided that where a person employs not more than two powerlooms and the said powerlooms are worked in not more than one shift, no duty shall be payable in respect thereof."

[No. 129/61.]

L. M. KAUL, Dy. Secy.